

MAINE STATE LEGISLATURE

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STATE OF MAINE
125TH LEGISLATURE
FIRST REGULAR SESSION



Summaries of bills, adopted amendments and laws enacted or finally passed

JOINT STANDING COMMITTEE ON TAXATION

July 2011

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LEGISLATIVE DIGEST OF BILL SUMMARIES AND
ENACTED LAWS

This *Legislative Digest of Bill Summaries and Enacted Laws* summarizes all LDs and adopted amendments and all laws enacted or finally passed during the First Regular Session of the 125th Maine Legislature.

The *Digest* is arranged alphabetically by committee and within each committee by Legislative Document (LD) number. The committee report(s), prime sponsor and lead co-sponsor(s), if designated, are listed below each LD title. All adopted amendments are summarized and listed by paper number. A subject index is included with each committee. The appendices include a summary of relevant session statistics, an index of all bills by LD number and an index of enacted laws by law type and chapter number.

Final action on each LD is noted to the right of the LD title. The following describes the various final actions.

CARRIED OVER carried over to a subsequent session of the Legislature
CON RES XXX..... chapter # of constitutional resolution passed by both houses
CONF CMTE UNABLE TO AGREE..... Committee of Conference unable to agree; legislation died
DIED BETWEEN HOUSES..... House & Senate disagreed; legislation died
DIED IN CONCURRENCE..... defeated in each house, but on different motions; legislation died
DIED ON ADJOURNMENT..... action incomplete when session ended; legislation died
EMERGENCY..... enacted law takes effect sooner than 90 days after session adjournment
FAILED, EMERGENCY ENACTMENT or FINAL PASSAGE emergency failed to receive required 2/3 vote
FAILED, ENACTMENT or FINAL PASSAGE..... failed to receive final majority vote
FAILED, MANDATE ENACTMENT legislation proposing local mandate failed required 2/3 vote
HELD BY GOVERNOR..... Governor has not signed; final disposition to be determined at subsequent session
LEAVE TO WITHDRAW..... sponsor's request to withdraw legislation granted
NOT PROPERLY BEFORE THE BODY ruled out of order by the presiding officer; legislation died
INDEF PP..... indefinitely postponed; legislation died
ONTP, ACCEPTED, MAJORITY, MINORITY or REPORT X... ought-not-to-pass report accepted; legislation died
P&S XXX..... chapter # of enacted private & special law
PUBLIC XXX..... chapter # of enacted public Law
RESOLVE XXX..... chapter # of finally passed resolve
VETO SUSTAINED..... Legislature failed to override Governor's veto

The effective date for non-emergency legislation enacted in the First Regular Session of the 125th Legislature is September 28, 2011. The effective date for legislation enacted as an emergency measure may be found in the enacted law summary for that legislation.

Joint Standing Committee on Taxation

LD 507

An Act To More Closely Coordinate the Classification of Forested Farmland under the Farm and Open Space Tax Laws with the Maine Tree Growth Tax Law

PUBLIC 404

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
CURTIS WHITTEMORE	OTP-AM MAJ ONTP MIN	H-573

Under current law, a person may transfer property enrolled under the Maine Tree Growth Tax Law into the farm and open space tax program without penalty, and the forested acreage included in that transferred parcel is treated for all taxation purposes as though it were still under the Maine Tree Growth Tax Law. The affected municipality, however, loses the tree growth reimbursement it was receiving from the State that was associated with the forested acreage, and the landowner is under no obligation to provide a forest management and harvest plan with respect to the forested land included within the transferred parcel. This bill provides that with respect to all such transfers occurring after October 1, 2011 the municipality will still receive tree growth reimbursement for that forested property even after a transfer, and the landowner must continue to comply with the forest management plan requirements associated with the forested land being transferred.

Committee Amendment "A" (H-573)

This amendment makes technical changes and removes the requirement that a landowner conform to a forest management plan after transferring land from the Maine Tree Growth Tax Law to the farm and open space tax program.

Enacted Law Summary

Public Law 2011, chapter 404 addresses the circumstance where a landowner transfers Tree Growth property into the farmland tax program under the Farm and Open Space Tax Law. The law allows municipalities to receive reimbursement for the forested acreage that is transferred to the farmland program at the reimbursement amount allowed under the Tree Growth Law.

LD 518

Resolve, Authorizing the State Tax Assessor To Convey the Interest of the State in Certain Real Estate in the Unorganized Territory

RESOLVE 54

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
TRAHAN	OTP-AM	S-108

This resolve authorizes the State Tax Assessor to convey the interest of the State in several parcels of real estate in the Unorganized Territory.

Committee Amendment "A" (S-108)

This amendment incorporates a fiscal note.

Enacted Law Summary

Resolve 2011, chapter 54 authorizes the State Tax Assessor to convey the interest of the State in several parcels of real estate in the Unorganized Territory.